

EXHIBIT "A"**I. ACCOUNTING CONTROL GROUP**

Murphy agrees to compensate Grower based upon an "Accounting Control Group", which shall be a designated number of consecutive groups determined by Murphy. It is understood that, dependent upon the location of pigs and market readiness of pigs that any one group may be delivered to Grower facilities over a period of several days as well as removed and marketed at maturity over a period of days. The term "Group" shall mean one house or group of houses at a contiguous location supplied by Murphy to Grower at any one time and accounted for as a group in Murphy's records.

II. INCENTIVE PAYMENT

Murphy will pay the Grower an incentive payment based on total index points ranked against the control accounting group. The index points are calculated by totaling the equivalent value points for feed conversion and livability as they rank against the weighted averages for feed conversion and livability of the control accounting group. \$1.50 per head will be paid into the total bonus pool. Total bonus payment will be calculated by multiplying total index points by the bonus dollars per index point. (No. of marketed head in the control group x \$1.50/total index points).

EXAMPLE:

GROUP	FIRST PLACE	LAST SHIPPED	DAYS	HEAD PLACED	HEAD SOLD	LIVABILITY (%)	FEED CONV.	TOTAL LIVE (%) PTS.	TOTAL F/C PTS
#1	11/19/91	03/19/92	121	1107	1068	96.39	2.64	102944.52	2819.52
#2	11/04/91	03/23/92	140	1100	1078	97.92	2.72	105557.76	2932.16
#3	11/14/91	03/24/92	131	1102	1066	96.65	2.71	103028.90	2888.86
#4	11/04/91	03/25/92	141	1104	1038	93.94	2.67	97509.72	2771.46
#5	10/28/91	03/25/92	148	1103	1049	95.02	2.72	99675.98	2853.28
#6	11/12/91	03/27/92	136	1108	1043	94.05	2.77	98094.15	2889.11
#7	11/21/91	03/27/92	130	1110	1045	94.14	2.78	98376.30	2905.10
#8	09/30/91	03/31/92	183	1100	1047	95.18	2.84	99653.46	2973.48
#9	11/26/91	04/02/92	128	1114	1068	95.87	2.97	102389.16	3171.96
#10	12/12/91	04/06/92	116	1112	1053	94.69	2.92	99708.57	3074.76
TOTAL HEAD SOLD					10555			1006938.5	29279.6
WEIGHTED AVG.						95.39	2.77		

DIFF. FROM WGT. AVG. LIV (%)	F/C	.60/% LIVE (%)	.13/PT F/C	TOTAL	RANK INDEX	TOTAL INDEX POINTS	TOTAL BONUS PAYMENT
1.00	0.1340	0.6000	1.7421	2.34	4.66	4978.8800	3213.14
2.53	0.0540	1.5180	0.7021	2.22	4.54	4891.9640	3158.32
1.26	0.0640	0.7560	0.8321	1.59	3.91	4163.7960	2688.20
-1.45	0.1040	-0.8700	1.3521	0.48	2.80	2906.4000	1876.41
-0.37	0.0540	-0.2220	0.7021	0.48	2.80	2935.1020	1894.94
-1.34	0.0040	-0.8040	0.0521	-0.75	1.57	1633.3380	1054.51
-1.25	-0.0059	-0.7500	-0.0779	-0.83	1.49	1557.0500	1005.25
-0.21	-0.0659	-0.1260	-0.8579	-0.98	1.33	1396.6980	901.73
0.48	-0.1959	0.2880	-2.5479	-2.26	0.06	61.9440	40.00
-0.70	-0.1459	-0.4200	-1.8979	-2.32	0.00	0.0000	0.00
						24523.172	\$15,832.50
BONUS POOL @ \$1.50 PER HOG SOLD				\$15,832.50			
				VALUE/POINT			
							\$0.646

GROWER "CONTROL ACCOUNTING GROUP" CONTAINS A DESIGNATED NUMBER OF CONSECUTIVE GROUPS
"EQUIVALENT VALUES"

1% OF MORTALITY = 0.60

0.01 POINTS OF FEED CONVERSION = 0.13